

UNITED STATES DISTRICT COURT

Southern District of Ohio

UNITED STATES OF AMERICA

V.

AMENDED JUDGMENT IN A CRIMINAL CASE

(For Offenses Committed On or After November 1, 1987)

Case Number CR-2-06-129(1)

Lance K. Poulsen

Peter C. Anderson
Defendant's Attorney

THE DEFENDANT:

___ pleaded guilty to count ___, of the Indictment.

___ pleaded nolo contendere to counts ___ of the Indictment.

X was found guilty on counts one (1), two (2), three (3), four (4), five (5), six (6), seven (7), ten (10), seventeen (17) eighteen (18), nineteen (19), and twenty (20) of the Superseding Indictment after a plea of not guilty.

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Date Offense Concluded</u>	<u>Count Number</u>
18 U.S.C. §371	Conspiracy	11/18/02	One
15 U.S.C. §§77q(a) and 77x	Securities Fraud	11/18/02	Two-Seven
18 U.S.C. §1343	Wire Fraud	11/18/02	Ten
18 U.S.C. §1956	Conspiracy to commit money laundering	11/18/02	Seventeen
18 U.S.C. §1956(a)(1)(B)(I)	Concealment money laundering	11/18/02	Eighteen-Twenty

The defendant is sentenced as provided in pages 2 through 11 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

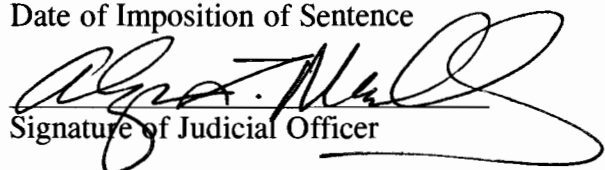
___ The defendant has been found not guilty on counts ___ of the Indictment, and is discharged as to such counts.

___ Count ___ of the Indictment is dismissed on the motion of the United States.

IT IS FURTHER ORDERED that the defendant shall notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid.

August 18, 2009

Date of Imposition of Sentence



Signature of Judicial Officer

Algenon L. Marbley
United States District Judge

31 August 2009

Date

Defendant: Lance K. Poulsen
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IMPRISONMENT

**** The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a term of SIXTY (60) MONTHS on counts one (1), two (2) and ten (10) each sentence to be served consecutively and consecutive to the sentences imposed on Counts 3 through 7, and 17 through 20, SIXTY (60) MONTHS on each of counts two (2), three (3), four (4), five (5), six (6), and seven (7) to run concurrently, and ONE HUNDRED EIGHTY (180) MONTHS on counts seventeen (17) through twenty (20) to be served concurrently to each other and concurrent to the sentences imposed on counts 3 through 7. The sentence of 360 months, which represents a deviation, shall run concurrently with the sentence imposed in - Case number CR2-07-209.****

 x The Court makes the recommendations to the Bureau of Prisons that the defendant be incarcerated as close to Pensacola, Florida as possible.

 x The defendant is remanded to the custody of the United States Marshal.

 The defendant shall surrender to the United States Marshal for this district,
 at .m. on .
 as notified by the Marshal.

 The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons
 before 2 p.m. on .
 as notified by the United States Marshal.
 as notified by the Probation or Pretrial Service Office.

RETURN

I have executed this Judgment as follows:

Defendant delivered on _____ to _____
at _____, with a certified copy of this Judgment.

James M. Wahlrab
United States Marshal

By _____
Deputy U.S. Marshal

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SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of THREE (3) YEARS on each count to be served concurrently. As a special condition of supervised release the defendant shall permit the U.S. Probation Officer access to any requested financial information and records, as directed the U. S. Probation Officer. Further, the defendant shall not profit in any way from the production of books, movies, or any other media products that may occur as a result of his involvement in the instant offense. In the event that the defendant becomes involved in any type of deal that would result in profit, these monies should be applied towards the outstanding restitution obligation.

The defendant shall report to the probation office in the district into which the defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

The defendant shall not commit another federal, state, or local crime.

The defendant shall not illegally possess a controlled substance.

For offenses committed on or after September 13, 1994:

The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit to one drug test within fifteen (15) days of release from imprisonment and at least two (2) periodic drug tests thereafter, as directed by the probation officer.

☐ The above drug testing condition is suspended based on the court's determination that the defendant poses a low risk of future substance abuse.

☒ The defendant shall not possess a firearm as defined in 18 U.S.C. §921.

If this judgment imposes a fine or restitution obligation, it shall be a condition of supervised release that the defendant pay any such fine or restitution that remains unpaid at the commencement of the term of supervised release in accordance with the Schedule of Payments set forth in the Criminal Monetary Penalties sheet of this judgment.

The defendant shall comply with the standard conditions that have been adopted by this Court (set forth below). The defendant shall also comply with the additional conditions on the attached page.

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STANDARD CONDITIONS OF SUPERVISION

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthful all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity, and shall not associate with any person convicted of a felony unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court;
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record of personal history or characteristics, and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

Defendant: *

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Case Number: CR-2-9*

PROBATION

The defendant is hereby placed on probation for a term of *.

The defendant shall not commit another federal, state, or local crime.

The defendant shall not unlawfully possess a controlled substance.

For offenses committed on or after September 13, 1994:

The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit to one drug test within fifteen (15) days of placement on probation and at least two periodic drug tests thereafter, as directed by the probation officer.

* The above drug testing condition is suspended based on the court's determination that the defendant poses a low risk of future substance abuse.

* The defendant shall not possess a firearm as defined in 18 U.S.C. §921.

If this judgment imposes a fine or a restitution obligation, it shall be a condition of probation that the defendant pay any such fine or restitution in accordance with the Schedule of Payments set forth in the Criminal Monetary Penalties sheet of this judgment.

The defendant shall comply with the standard conditions that have been adopted by this court (set forth below). The defendant shall also comply with the additional conditions on the attached page.

STANDARD CONDITIONS OF SUPERVISION

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthful all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity, and shall not associate with any person convicted of a felony unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court;
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record of personal history or characteristics, and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

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CRIMINAL MONETARY PENALTIES

The defendant shall pay the following total criminal monetary penalties in accordance with the schedule of payments set forth on Sheet 5, Part B.

<u>Count</u>	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
One	\$100.00		\$2,384,147,105.09
Two	\$100.00		
Three	\$100.00		
Four	\$100.00		
Five	\$100.00		
Six	\$100.00		
Seven	\$100.00		
Ten	\$100.00		
Seventeen	\$100.00		
Eighteen	\$100.00		
Nineteen	\$100.00		
Twenty	\$100.00		

___ If applicable, restitution amount ordered pursuant to plea agreement.....\$_____

<u>Totals:</u>	\$1,200.00	\$-0-	\$2,384,147,105.09
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FINE

The above fine includes costs of incarceration and/or supervision in the amount of \$_____

The defendant shall pay interest on any fine of more than \$2,500, unless the fine is paid in full before the fifteenth day after the date of judgment, pursuant to 18 U.S.C. §3612(f). All of the payment options on Sheet 5, Part B may be subject to penalties for default and delinquency pursuant to 18 U.S.C. §3612(g).

___ The court has determined that the defendant does not have the ability to pay interest and it is ordered that:

 X The interest requirement is waived.

___ The interest requirement is modified as follows:

Defendant: Lance K. Poulsen

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RESTITUTION

___ The determination of restitution is deferred in cases brought under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after 09/13/1994, until _____. An Amended Judgment in a Criminal Case will be entered after such determination.

X The defendant shall make restitution to the following payees in the amounts listed below. The amount of restitution amount should be ordered to be paid jointly and severally with co-defendants, Donald Ayers, Rebecca S. Parrett, Randolph H. Speer, Roger S. Faulkenberry, Jon A. Beacham, James Dierker, and related cases, Sherry L. Gibson (CR-2-03-119), Brian Stucke (CR-2-03-207) and John Allen Snoble (CR-2-04-193). While incarcerated, if the defendant is working in a non-UNICOR or grade 5 UNICOR job, the defendant shall pay \$25 per quarter toward his restitution obligation. If working in a grade-4 UNICOR job, the defendant shall pay 50% of his monthly payment towards his restitution obligation. Any change in this schedule shall be made only by order of this Court.

If the defendant makes a partial payment, each payee shall receive an approximately proportional payment unless specified otherwise in the priority order or percentage payment column below.

****RESTITUTION SHOULD BE FORWARDED TO:** Scott Humphries, Attorney for Listings below:

Gibbs & Bruns, L.L.P.
1100 Louisiana, Ste. 5300
Houston, Texas 77002

<u>Name of Payee</u>	<u>Total Amount of Loss</u>	<u>Amount of Restitution Ordered</u>	<u>Priority Order or Percentage of Payment</u>
Mutual of Omaha Ins. Co	\$75,000,000.00	\$75,000,000.00	
Ambac, Inc.	\$174,500,000.00	\$174,500,000.00	
Alliance Capital Management Corp.	\$188,305,000.00	\$188,305,000.00	
Mutual of New York Life Insurance Co	\$40,000,000.00	\$40,000,000.00	
Lincoln Capital Group, LLC	\$34,905,000.00	\$34,905,000.00	
Ascension Health, Inc.			
Frank Russell Investment Corporation			
United Methodist Church			
General Motors			
Delaware Public Employees			
Ispat Inland, Inc.			
Laborers of Chicago			
Indiana Public Employees			
AT&T			
Metro Government of Nashville and Davidson County			
Michigan Conference of Teamsters			
Nabisco			
National Rural Electect Coop. Association			
Norges Bank			
Northern Trust Company of CT.			
Nuclear Electric			
Public Employees of Nevada			
Public School Teachers of Chicago			
Ryerson Tull			

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The Hearst Corporation and Foundation		
The Robert Woold Johnson Foundation		
Santa Barbara County Employees		
University of Illinois		
Highland Financial Holdings Group, LLC	\$54,000,000.00	\$54,000,000.00
Pacific Investment Management Company, LLC		
(PIMCO)	\$283,300,000.00	\$283,300,000.00
District of Columbia Police Officers and Firefighters		
District of Columbia Teachers		
District of Columbia Judges		
MTL Insurance		
Contra Costa County		
Orange County Employees		
Oil Investment Corporation		
Oil Casualty Investment Corporation		
Baltimore County Employees		
International Paper Company Employees		
Mississippi Public Employees		
General Motors Employees		
III Finance, Ltd.	\$180,050,000.00	\$180,050,000.00
Drake Management LLC	\$20,800,000.00	\$20,800,000.00
Evergreen Investment Management Co., LLC		
(Wachovia)	\$40,000,000.00	\$40,000,000.00
Vanderbilt Capital Advisors, LLC		
(Bristol CDO)	\$6,000,000.00	\$6,000,000.00
Louisiana Corporate Credit Union	\$2,500,000.00	\$2,500,000.00
The European Bank of Reconstruction		
and Development	\$50,000,000.00	\$50,000,000.00
State of Arizona	\$131,000,000.00	\$131,000,000.00
AmerUs Group	\$23,000,000.00	\$23,000,000.00
BayernLB(formerly Bayerische Landesbank)	\$67,500,000.00	\$67,500,000.00
Dexia SA	\$25,000,000.00	\$25,000,000.00
The Dreyfus Corporation	\$25,750,000.00	\$25,750,000.00
GMO LLC	\$132,000,000.00	\$132,000,000.00
OFI Asset Management (Ofivalmo Gestion)	\$10,000,000.00	\$10,000,000.00
Oregon Insurance Guaranty Association	\$1,000,000.00	\$1,000,000.00
Phoenix Investment Partners, Ltd.	\$20,775,000.00	\$20,775,000.00
Renaissance Re Holdings, Ltd.	\$5,000,000.00	\$5,000,000.00
San Paulo IMI Bank	\$25,000,000.00	\$25,000,000.00
Asset Allocation & Management Co	\$10,500,000.00	\$10,500,000.00
Grain Dealers Mutual		
Motorists Life Insurance		
Physicians Vista 500		
Scor Life US Reinsurance		
The Clifton Group	\$5,900,000.00	\$5,900,000.00
Vulcan Materials Co.		
Crown Cork & Seal Co.		
<u>TOTAL</u>	<u>\$1,631,785,000.00</u>	<u>\$1,631,785,000.00</u>
Capital Guardian Trust Co & Capital		
Research & Management Co	\$54,466,395.32	\$54,466,395.32
Attn: Mark Brubaker		
11100 Santa Monica Blvd. 15 th Floor		
Los Angeles, CA 90025		

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McKee Nelson, LLP One Battery Park Plaza, 34 th Floor New York, NY 10036-4003 Atty for: Credit Suisse First Boston (212) 556-2283	\$179,786,447.94	\$179,786,447.94
Riversource Investments (Formerly Ameriprise Financial, Inc. & American Express Financial, Advisors) Attn Robin Lenarz 55 Ameriprise Financial Center Minneapolis, Minnesota 55474 (612) 671-7613	\$7,400,273.35	\$7,400,273.35
Kaiser Foundation Hospitals Attn: William Hansen 1 Kaiser Plaza Oakland, CA 94612 (510) 271-5906	\$30,000,000.00	\$30,000,000.00
Metropolitan Life Insurance Attn: Harold Levinson Kasowitz Benson 1633 Broadway New York, NY 10019 (212) 506-1716	\$91,327,466.00	\$91,327,466.00
Lloyds TSB Bank plc Attn: Harold Levinson Kasowitz Benson 1633 Broadway New York, NY 10019	\$94,740,761.00	\$94,740,761.00
James P. Botti Porter Wright Morris & Arthur LLP 41 S. High St. Columbus, Oh 43215 (614) 227-2178 Atty for: Huntington Bancshares Incorp	\$14,800,222.28	\$14,800,222.28
Banco Espirito Santo, SA Attn: Andrew Orsen 320 Park Ave. 29 th Floor New York, NY 10022	\$8,872,831.14	\$8,872,831.14
Rex Lee Quinn Emmanuel Urquhart Oliver & Hedges LLP 335 Madison Ave. New York, NY 10017 (212) 849-7000 & Robert J. Giuffra, Jr. Sullivan & Cromwell, LLP 125 Broad St. New York, NY 10004 (212) 558-3121 Attorneys for: ING Group	\$159,570,662.00	\$159,570,662.00

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Swiss Reinsurance Financial Products Corp.	\$17,097,046.06	\$17,097,046.06
Attn: Albert Papa 55 E. 52 nd St. 40 th Floor New York, NY 10055 (212) 317-4900		
Nationwide Life Ins. Co.	\$4,650,000.00	\$4,650,000.00
Attn: David E. Simaitis One Nationwide Plaza 1-33-7 Columbus, Ohio 43215 (614) 249-7618		
Nationwide Life & Annuity Ins	\$4,650,000.00	\$4,650,000.00
Attn: David E. Simaitis One Nationwide Plaza 1-33-7 Columbus, Ohio 43215 (614) 249-7618		
Abu Dhabi Investment Co.	\$5,000,000.00	\$5,000,000.00
National Bank of Abu Dhabi Bldg. Khalidiya, Tariq Bin Ziad St. P. O. Box 46309 Abu Dhabi, United Arab		
Lawrence B. Friedman	\$80,000,000.00	\$80,000,000.00
Cleary Gottlieb Steen & Hamilton LLP One Liberty Plaza New York, NY 10006 (212) 225-2840		
<u>Totals</u>	<u>\$\$2,384,147,105.09</u>	<u>\$\$2,384,147,105.09</u>

* Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994.

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SCHEDULE OF PAYMENTS

Payments shall be applied in the following order: (1) assessment; (2) restitution; (3) fine principal; (4) cost of prosecution; (5) interest; (6) penalties.

Payment of the total fine and other criminal monetary penalties shall be due as follows:

- A** ☒ in full immediately; or
- B** ☐ \$ _____ immediately, balance due (in accordance with C, D, or E); or
- C** ☐ not later than _____; or
- D** ☒ Through participation in the Bureau of Prisons' Inmate Financial Responsibility Program. In the event the entire amount of criminal monetary penalties imposed is not paid prior to the commencement of supervision, the U.S. probation officer shall pursue collection of the amount due, and shall request the court to establish a payment schedule if appropriate; or
- E** ☐ in _____ (e.g. equal, weekly, monthly, quarterly) installments of \$ _____ over a period of _____ years to commence _____ days after the date of this judgment.

Special instruction regarding the payment of criminal monetary penalties:

☐ The defendant shall pay the cost of prosecution.

☒ The defendant shall forfeit the defendant's interest in the following property to the United States: Money Judgment in the amount of \$1,771,918,476.29 for which he is jointly and severally liable with his co-defendants. The Court will retain jurisdiction for purposes of enforcing the forfeiture order. The United States may move, at any time, to amend the order of forfeiture to substitute property having a value not to exceed \$1,771,918,476.29.

Unless the court has expressly ordered otherwise in the special instructions above, if this judgment imposes a period of imprisonment payment of criminal monetary penalties shall be due during the period of imprisonment. All criminal monetary penalty payments are to be made to the United States District Court, Office of the Clerk, 85 Marconi Boulevard, Room 260, Columbus Ohio 43215 except those payments made through the Bureau of Prisons' Inmate Financial Responsibility Program.